

## Chapter 36

### Enemy Prisoners of War and Civilian Internees

#### 36-1. General

This chapter provides instructions on how to account for and pay monies owed to Enemy Prisoners of War (EPWs) and Civilian Internees (CIs) (non-military enemy prisoners).

a. Requirements for EPWs/CIs are based on the Geneva Convention relative to the treatment of Prisoners of War (August 12, 1949) and the Geneva Convention relative to the protection of Civilian Persons in Time of War (August 12, 1949).

b. Provide maintenance and medical care to EPWs and CIs free. Charge the Operations and Maintenance, Army (OMA) appropriation of the unit providing the care. Do not make any deductions from EPW's/CI's funds nor from monies owed to EPWs/CIs for maintenance or medical care.

c. Provide EPWs/CIs liberal access and reasonable facilities to consult and obtain copies of their records.

#### 36-2. Professional requirements

To ensure proper safeguarding of EPW's/CI's assets and the accurate recording of cash entitlements, accountants and other personnel dealing with EPWs/CIs must be familiar with the--

a. rights and treatment of EPWs/CIs as defined in the governing laws and treaties.

b. record keeping requirements outlined in this chapter.

c. timekeeping and payroll processing procedures outlined in this chapter.

#### 36-3. Responsibilities

a. The Secretary of the Army (SA) is the DoD Executive Agent for administering the civilian internee and prisoner of war program.

b. The Deputy Chief of Staff for Operations and Plans (DCSOPS) is the U.S. Army Staff proponent.

c. The State Department will notify field commanders when to implement these policies and procedures.

d. The Director, Defense Finance and Accounting Service-Indianapolis Center, will notify field commanders when--

(1) they can implement the provisions of this chapter.

(2) disbursements pertaining to this chapter may be made.

e. Finance and accounting officers/defense accounting officers are responsible for:

(1) processing deposits to, and payments from, appropriated, deposit, trust, or other special fund accounts, as prescribed in this chapter and Chapter 40.

(2) ensuring disbursements from these accounts are not made without specific authority.

f. Commanders of EPW/CI facilities will--

(1) ensure that subsidiary records of EPWs/ CIs in their custody are maintained in enough detail to support the DA deposit fund account 21X6015 (Funds of Civilian Internees and Prisoners of War). This includes pay and allowances, canteen receipts, transfers, and balances.

(2) maintain these records separate from records for U.S. military personnel.

(3) segregate records for prisoners of war from civilian internees.

#### 36-4. Impounded currency and negotiable instruments

a. Impound all currency and negotiable instruments found on EPWs/CIs. EPWs and CIs are not allowed to possess any currency or negotiable instruments while in U.S. custody. FAOs/DAOs will maintain records of all monies owed to EPWs and CIs.

b. Complete a receipt, DA Form 4237-R (Detainee Personnel Record), DA Form 1132-R (Prisoner's Personal Property List-Personal Deposit Fund), (located in the back of AR 190-8 (Enemy Prisoners of War Administration, Employment, and Compensation)), or a suitable local form to include:

(1) name, rank, and unit of individual issuing receipt.

(2) name of EPW/CI, internment serial number, and country served.

(3) country and amount of currency in foreign currency denominations and U.S. Dollar equivalency.

(4) description of negotiable instruments including country of origin and amount in currency of country of origin.

(5) signature of issuing officer and EPW/CI.

c. Report the capture of personnel who possess large sums of Allied/U.S. currency or negotiable instruments to appropriate intelligence authorities. The Military Police brigade commander will appoint an investigating officer to determine if the EPW/CI has a legal claim to the items.

d. Store all negotiable instruments for safekeeping in accordance with AR 190-8 (Enemy Prisoners of War--Administration, Employment, and Compensation), and AR 190-57 (Civilian Internees--Administration, Employment, and Compensation).

e. Upon EPW/CI request, convert Protecting Power currency in the possession of the individual to U.S. Dollars and credit to the individual EPW/CI account. Deposit the converted Protecting Power currency in DA deposit fund account 21X6015. If EPW/CI does not request conversion of the Protective Powers' currency, hold the currency in safekeeping with other valuables belonging to the EPW/CI. To accomplish the conversion, complete a DD Form 1131 (Cash Collection Voucher), (see Figure 36-1), for all monies converted. The unit commander will include on the

DD Form 1131:

- (1) receiving office voucher number.
- (2) receiving unit or EPW/CI facility of assignment.
- (3) printed name, rank, title, and signature of receiving officer.
- (4) name, and Internment Serial Number of each EPW/CI by country served.
- (5) listing of currency units impounded.
- (6) amount of U.S. Dollar equivalency.
- f. Deposit monies for which an investigation is being conducted into the Deposit Fund Account 21X6875 (Suspense). Deposit all other monies into DA deposit fund account 21X6015.
- g. When the investigation is completed, the EPW/CI facility commander will forward to the FAO/DAO a copy of the completed investigation. A written request to transfer the amounts held in suspense will accompany the completed investigation. Also transfer any U.S. or Allied negotiable instruments for which the investigation showed no legal claim. The FAO/DAO will account for these instruments for which there is no claim as confiscated property. Accounting personnel will transfer/deposit them to Miscellaneous Receipt Account 21R1060, Forfeiture of Unclaimed Money and Property. The FAO/DAO will transfer all other monies to DA deposit fund account 21X6015.
- h. Enter copies of the investigation and disposition reports/papers into the CI's/EPW's personnel record.
- i. The EPW/CI facility commander will ensure the information on the DD Form 1131 is as indicated in subparagraph e above.

### 36-5. EPW's/CI's income

- a. EPWs and CIs can acquire credit for future payment from the following sources, (none of which are subject to U.S. Taxes):
  - (1) Amounts impounded.
  - (2) Amounts provided by protecting powers. If provided in foreign currency and the EPW/CI does not request conversion to U.S. Dollars, hold in safekeeping in accordance with AR 190-8 and AR 190-57. If provided in foreign currency and the EPW/CI requests conversion to U.S. Dollars or if provided in U.S. Dollars, the EPW/CI facility commander will send the money and a DD Form 1131 to the FAO/DAO for deposit into DA deposit fund account 21X6015. In addition to the items in paragraph 36-4e above, the EPW/CI facility commander, if applicable, will note on the DD Form 1131 that the EPW/CI requested conversion of foreign currency to U.S. Dollars.
- b. *Remittances.* Monetary amounts may be furnished from many sources and may be addressed to individuals, a specific camp, a group of EPWs/CIs, or all EPWs/CIs.
  - (1) Retain money/negotiable instruments received in foreign currency for which there is a designated

exchange rate.

- (2) Return money/negotiable instruments for which there is no designated exchange rate with an explanation.
- (3) Maintain foreign currency/negotiable instruments for safekeeping in accordance with AR 190-8 and AR 190-57.
- (4) Convert foreign currency/negotiable instruments to U.S. Dollars when requested by the EPW/CI consistent with conditions in the overseas area and regulations governing the banks involved.
- (5) If the remittance applies to more than one EPW/CI facility, distribute in accordance with the donor's instructions.
- (6) If the remittance is for all EPWs/CIs in general, forward to DFAS-Indianapolis Center, ATTN: DFAS-IN/A,8899 East 56th Street, Indianapolis, IN, 46249-1301. They will deposit any funds into DA deposit fund account 21X6015 and maintain supporting records and documentation.
- c. *Advances of pay and monthly allowances.*
  - (1) The start date for pay purposes is the earlier of the date of capture or the date of classification as an EPW or CI. If one of these dates is not known, use the other. If neither of these dates is known use the date of the DA Form 4237-R, if prepared overseas. If the DA Form 4237-R was not prepared overseas use the date of embarkation to the United States' internment camp.
  - (2) An escapee is not entitled to pay while in "escape" status.
  - (3) Record the payments as follows:
    - (a) *CIs.* The EPW/CI facility commander will establish the monthly amount of allowances by policy direction.
    - (b) *EPWs.* Unless otherwise directed, determine the monthly advance by the EPW's equivalent rank.
      1. Below sergeant-8 Swiss Francs.
      2. Sergeant and other noncommissioned officers-12 Swiss Francs.
      3. Warrant Officers and Commissioned Officers, below the rank of major or equivalent-50 Swiss Francs.
      4. Major through Colonels-60 Swiss Francs.
      5. General Officers-75 Swiss Francs.
  - (4) If eligible before the 16th of the month, pay full month amount. If eligible after the 15th, pay one half monthly amount.
  - (5) Fund with the OMA funds of the EPW/CI facility commander and treat as an automatic reimbursable order from country of EPW/CI.
- d. *Workpay.* EPWs/CIs are entitled to remuneration for work performed that is in addition to advance pay.
  - (1) Use piece work or task system rates if applicable.
  - (2) If piece work or task system rates are not applicable use pay rate schedules prescribed in AR

190-8 and AR 190-57.

(3) Use AR 190-8 and AR 190-57 to determine pay for work in Canteens. Account for residual monies remaining after payment to the Army DBOF Supply Management (DBOF-SMA) by monthly deposits to DA deposit fund account 21X6015 in accordance with AR 190-8 after the EPW/CI facility commander's approval.

*e. Payment for labor under contract.*

(1) Contracts may be with other (non-DoD) Federal departments, States and their subdivisions or agencies, municipal governments/corporations and their agencies, civilian contractors, individuals and/or allied government agencies based in the United States and its Territories.

(2) Record amounts received into DA deposit fund account 21X6015 in accordance with the pay rate schedules established upon activation of the EPW/CI facilities. Deposit the remaining amounts into Miscellaneous Receipt Account 21R3210 (Fees and Other Charges for Miscellaneous Services).

(3) Include the following on the DD Form 1131:

(a) contractor's name and address.

(b) periods covered.

(c) contract number and date.

(d) number of EPWs/CIs and dates worked.

(e) daily rate paid by contractor (to be established by contractor or theater directive).

### **36-6. Charges for items purchased**

Charge all items purchased to the specific EPW/CI and to DA deposit fund account 21X6015 and reimburse the account owning the items purchased. Price the items in accordance with AR 190-8 and AR 190-57. Issue nontransferable canteen coupons for canteen purchases and control monies in accordance with AR 190-8 and AR 190-57.

### **36-7. Accounting for amounts due EPWs/CIs**

Maintain the following records for EPWs/CIs:

*a. Civilian Internees/Enemy Prisoners of War Pay Record.*

(1) Prepare promptly for each EPW/CI received, see Figures 36-2 and 36-3. A blank sample format is included at the end of this chapter. Make all entries by typewriter, ink, rubber stamp, or other permanent means. Post changes daily and ensure all entries are legible.

(2) Complete all items on the record for each individual.

*b. Labor Register, Civilian Internees/Enemy Prisoners of War.* This is a subsidiary record. See Figure 36-4. A blank sample format is included at the back of this chapter. Use a separate record for each work assignment.

(1) Items 1 through 4-complete promptly.

(2) Item 5-complete daily.

(3) Item 6-complete at earlier of pay period or

assignment completion date. Compute by entering the quotient of the hours in item 5 divided by the number of hours determined to comprise a work day.

*c. Payroll for Enemy Prisoners of War/Civilian Internees Authorization and Summary.* Use for processing payrolls. See Figure 36-5. A blank sample format is included at the back of this chapter. Enter the accounting classification to be charged along with the following information:

(1) Total disbursements.

(2) Total voucher deductions by receipt account of appropriation reimbursement account code.

(3) Total amount to be credited to DA deposit fund account 21X6015.

(4) The EPW/CI facility commander will complete items 2 through 6, 8, and 9a.

(5) The servicing FAO/DAO will enter items 1, 7, 9b, and 10 through 20.

(6) The EPW/CI facility commander will ensure information accuracy.

*d. Payroll Money List for Enemy Prisoners of War/Civilian Internees.* See Figure 36-6. A blank sample format is included at the back of this chapter. This is used to support the Payroll for Enemy Prisoners of War/Civilian Internees Authorization and Summary (Figure 36-5). The form will show basically the same information that is on the Pay Record (Figure 36-2) for the particular time period concerned. Process the total amount due the EPW's/CI's (sheets total of column 9 (g)) as a voucher deduction on the payroll for credit to DA deposit fund account 21X6015. This amount must reconcile with the amounts posted to the individual's accounts maintained at the camp. The EPW/CI facility commander will ensure:

(1) completion of items 1 through 5 and 7 through 10.

(2) total for each column is inserted on the sheet total line.

(3) unused lines (2 through 34) have a line drawn diagonally through them.

### **36-8. Payments on behalf of EPWs/CIs**

EPWs/CIs may request EPW/CI facility commanders to make payment abroad, subject to United States restrictions and the receiving Country's consent.

*a.* EPWs/CIs must request the payment in writing and include the following information:

(1) Name, grade, Individual Service Number and Internment Serial Number,

(2) Country EPW/CI serves,

(3) Remittance addressee,

(4) Remittance amount in U.S. dollar equivalence, and

(5) EPW's/CI's signature and representatives signature.

*b.* The EPW/CI facility commander will certify the

accuracy of the amount requested on the SF 1080.

c. Post the amount to the EPW/CI Pay record (Figure 36-2) and forward through the Protecting Power to the Serving Power. This request is to be honored by the Serving Power. Actual money is not sent to the addressee.

### **36-9. Transfers**

When EPWs/CIs are transferred, the losing EPW/CI facility commander will complete the Statement of Credit Balance Enemy Prisoners of War/Civilian Internees, see Figure 36-7, (A blank sample format is included at the back of this chapter.) and forward the supporting Civilian Internees/Enemy Prisoners of War Pay Record (Figure 36-2) to the gaining organization. When conditions preclude dispatching the pay record (Figure 36-2), simultaneously with EPWs/CIs, use a messenger or certified mail, return receipt requested. The FAO/DAO will transfer the applicable balance DA deposit fund account 21X6015 by TFO to the gaining EPW/CI facility's servicing FAO/DAO. Attach a copy of all pay records (Figure 36-2) as support for the TFO.

### **36-10. Final settlement**

Make final settlement for all amounts due EPWs/CIs upon transfer to another country, repatriation, death, or escape.

a. Redeem outstanding canteen coupons and credit DA deposit fund account 21X6015.

b. Issue a payroll through the date/anticipated date of departure.

c. Prepare and certify the Statement of Credit Balance Enemy Prisoners of War/ Civilian Internees (Figure 36-7) marked final. Note reason, in block 6 of the pay record (Figure 36-1), for action (for example, transfer to country, repatriation, and so forth). Provide the original to the individual. File a copy in the individual's personnel record file.

d. Pay the individual any monies due.

e. Provide the individual a written explanation (in the individual's native language if possible) explaining his/her country is responsible for amounts due per article 66 of the 1949 Geneva Convention.

f. Return EPW's/CI's articles and monies taken from them that were being held for safekeeping.

g. Note monetary amounts due deceased EPWs/CIs on the Statement of Credit Balance (Figure 36-7) and that the individual died during internment. The officer in charge of EPW/CI facility personnel records and the EPW/CI facility EPW/CI representative will sign the Statement of Credit for EPWs/CIS (Figure 36-7) and dispose of in accordance with AR 190-8 and AR 190-57.

h. Close an escapees account after 30 days. The officer in charge of the personnel records will mark the Statement of Credit Balance (Figure 36-7) "Escapee," sign, and dispose of in accordance with

AR 190-8 and AR 190-57.

i. Attach the closed Pay Record (Figure 36-2) to the DA Form 4237-R and dispose of in accordance with AR 190-8 and AR 190-57.

j. Transfer remaining balances in DA deposit fund account 21X6015 to Miscellaneous Receipt Account 21R1060.

<b>CASH COLLECTION VOUCHER</b>		DISBURSING OFFICE DISBURSING OFFICE COLLECTION VOUCHER NO.		
		RECEIVING OFFICE COLLECTION VOUCHER NO. <b>1376</b>		
ACTIVITY (Name and location) (Include ZIP Code) <b>402nd MP Camp (PW) APO AE 09000</b>				
RECEIVED AND FORWARDED BY (Printed name, title and signature) <b>Herbert Bell, FO, CPT</b>				DATE <b>18 Aug 91</b>
ACTIVITY (Name and location) (Include ZIP Code)				
DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION	
PERIOD: FROM TO				
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
1991	Poland - PO	4 - \$10 Bills (US) (list serial numbers)	\$40.00	21X6015.XXXX
18Aug	Weisnek, Paul R. US9PO10639EPW			
18Aug	Rysicki, Stanley R. US9PO12346EPW			
		TOTAL POLAND	20.00	21X6015.XXXX
	Yugoslavia - YO		\$60.00	
18Aug	Weidner, Hans F. US8YO42740EPW	2 - \$10 Bills (list serial numbers)	\$20.00	21X6015.XXXX
		1- \$.50 (Half dollar US)	.50	
			\$20.50	21X6015.XXXX
18Aug	Schneider, Wolfgang US8YO42880EPW	1 - \$50 Bill (US) (list serial number)	\$50.00	21X6015.XXXX
	US money taken from captured enemy personnel			
TOTAL			\$130.50	

**DD** FORM 1 APR 87 **1131**

REPLACES EDITION OF 1 APR 56 WHICH IS OBSOLETE

*Form approved by Comptroller General, U.S.*

**Figure 36-1. Sample DD Form 1131 for Impounded U.S. Currency**

## SECTION I - STATUS OF PAY DUE

<sup>1</sup> EPW - ENEMY PRISONER OF WAR    <sup>2</sup> CI - CIVILIAN INTERNEE

**DFAS-IN 37-1**



[illegible]

**Figure 36-4. Sample Labor Register Civilian Internees/Enemy Prisoners of War**





PAYROLL MONEY LIST FOR CIVILIAN INTERNEES/ENEMY PRISONERS OF WAR				1. PERIOD (FROM - TO) 1 Oct 91- 31 Oct 91		2. DO VOUCHER NO. 3. SHEET NO 123		4. NO. OF SHEETS 150			
5.  NAME (Last, First, MI) AND INTERNMENT SERIAL NO.	6.ADVANCE PAY - EPW <sup>1</sup> ALLOWANCE CI <sup>2</sup> (AMOUNT)	7. WORK PAY (AMOUNT)	8. TOTAL PAY	9. DEDUCTIONS							10. TOTAL DEPOSITED  TO CREDIT OF EPW/CI ACCOUNT
				CANTEEN (a)	GPLD (b)	FINES (c)	MSG FEES (d)	CODE (e)	OTHER (f)	TOTAL DEDUCTION S (g)	
Rysicki, S. R. US9PO12346EPW	6.00	31.35	37.35	5.00			1.50			6.50	30.85
Polanski, Jim US9PO13768EPW	6.00	17.60	23.60	10.00						10.00	13.60
Romani, Jim US9PO16543EPW	4.00	25.30	29.30	10.00			2.00			12.00	17.30
Bani, Julius R. US9PO10376EPW	6.00	4.40	10.40	3.00						3.00	7.40
Stefanski, Ed. US9PO11487EPW	6.00	35.20	41.20	6.00						6.00	35.20
							</				

<sup>1</sup> EPW - ENEMY PRISONER OF WAR      <sup>2</sup> CI - CIVILIAN INTERNEE

Figure 36-6. Sample Payroll Money List for Enemy Prisoners of War/Civilian Internees

<b>STATEMENT OF CREDIT BALANCE</b> <b>CIVILIAN INTERNEES/ENEMY PRISONERS OF WAR</b>		<small>DATE</small> 31 Oct 91
I certify the credit balance in the account of <u>S. R. Rysicki</u> , <u>SGT</u> <u>US9PO12346EPW</u> , AS OF <u>31 Oct 91</u> <small>GRADE</small> <small>INTERNMNET SERIAL NUMBER</small> is <u>83.85 US (165.70 Swiss Franks)</u>		
<small>TYPED OR PRINTED NAME, RANK AND TITLE OF CERTIFYING OFFICER</small> Bell, Herbert, CPT, FC 402nd MP Camp Finance Officer		<small>SIGNATURE</small>

**Figure 36-7. Sample Statement of Credit Balance Civilian Internees/Enemy Prisoners of War**